



EXPEDITED RULE MAKING

CR-105 (June 2004)
(Implements RCW 34.05.353)
EXPEDITED RULE MAKING ONLY

Agency: Department of Revenue

Title of rule and other identifying information: *WAC 458-20-24003 Tax Incentives for high technology businesses*

explains the tax incentive programs available for persons engaged in qualified research and development or pilot scale manufacturing in five high technology areas. These incentive programs include:

- The sales and use tax deferral program provided by chapter 82.63 RCW; and
- The business and occupation tax credit program provided by RCW 82.04.4452.

NOTICE

THIS RULE IS BEING PROPOSED UNDER AN EXPEDITED RULE-MAKING PROCESS THAT WILL ELIMINATE THE NEED FOR THE AGENCY TO HOLD PUBLIC HEARINGS, PREPARE A SMALL BUSINESS ECONOMIC IMPACT STATEMENT, OR PROVIDE RESPONSES TO THE CRITERIA FOR A SIGNIFICANT LEGISLATIVE RULE. IF YOU OBJECT TO THIS USE OF THE EXPEDITED RULE-MAKING PROCESS, YOU MUST EXPRESS YOUR OBJECTIONS IN WRITING AND THEY MUST BE SENT TO

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AND RECEIVED BY: March 22, 2010

Purpose of the proposal and its anticipated effects, including any changes in existing rules:

The Department proposes to amend the rule to recognize SB 5909 (chapter 268, Laws of 2009). This legislation establishes that under certain circumstances multiple qualified buildings leased to the same person are eligible for the deferral program.

Copies of draft rules are available for viewing and printing on our website at:

<http://dor.wa.gov/content/FindALawOrRule/RuleMaking/agenda.aspx>

Reasons supporting proposal: To recognize provisions of SB 5909 (chapter 268, Laws 2009).

Statutory authority for adoption:

RCW 82.32.300 and 82.01.060(2)

Statute being implemented:

Chapter 82.63 RCW and 82.04.4452.

Is rule necessary because of a:

Federal Law?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
Federal Court Decision?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No
State Court Decision?	<input type="checkbox"/> Yes	<input checked="" type="checkbox"/> No

If yes, CITATION:

Date January 20, 2010

Name

Alan R. Lynn

Signature

Title Rules Coordinator

CODE REVISER USE ONLY

**OFFICE OF THE CODE REVISER
STATE OF WASHINGTON
FILED**

DATE: January 20, 2010

TIME: 10:47 AM

WSR 10-03-105

Name of proponent: Department of Revenue

☐ Private
☐ Public
☒ Governmental

Name of agency personnel responsible for:			
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Agency comments or recommendations, if any, as to statutory language, implementation, enforcement, and fiscal matters:
None.